Having described the invention, the following is claimed:

1. An etching solution for etching an electrically resistive material including a nickel-chromium alloy, comprising:

hydrochloric acid; and thiourea.

- 2. An etching solution according to claim 1, wherein said hydrochloric acid is in a range of 5 volume% to 95 volume%.
- 3. An etching solution according to claim 2, wherein said hydrochloric acid is about 43 volume%.
- 4. An etching solution according to claim 1, wherein said thiourea is in a range of 0.1 ppm to 100 grams/liter.
- 5. An etching solution according to claim 4, wherein said thiourea is in a range of 1 ppm to 20 ppm.
- 6. An etching solution according to claim 5, wherein said thiourea is in a range of 1 ppm to 2 ppm.
- 7. An etching solution according to claim 1, wherein said solution further comprises glycerin.
- 8. An etching solution according to claim 7, wherein said glycerin is in a range of 5 volume% to 95 volume%.
- 9. An etching solution according to claim 8, wherein said glycerin is about 46 volume%.
- 10. An etching solution according to claim 1, wherein said solution further comprises water.

- 11. An etching solution according to claim 10, wherein said water is in a quantity sufficient to makeup 100% of volume% total.
- 12. An etching solution according to claim 1, wherein said solution is at a temperature in a range of room temperature to about boiling point temperature of said solution.
- 13. An etching solution according to claim 12, wherein said solution is at a temperature in a range of 120°F to 180°F.
- 14. An etching solution according to claim 13, wherein said solution is at a temperature in a range of 140°F to 150°F.
- 15. A process for forming an embedded resistor from a resistive foil having a copper layer and a resistive layer, wherein the resistive foil is bonded to a dielectric layer, the method comprising:

selectively removing portions of the copper layer with a copper etchant to form trace lines; and

selectively etching the resistive layer with an etchant comprised of hydrochloric acid and thiourea.

- 16. A process according to claim 15, wherein a photoresist is applied to the copper layer to define the trace lines.
- 17. A process according to claim 16, wherein said photoresist is not removed prior to the selective etching of the resistive layer.
- 18. A process according to claim 16, wherein said photoresist is removed prior to the selective etching of the resistive layer.
- 19. A process according to claim 15, wherein said hydrochloric acid is in a range of 5 volume% to 95 volume%.

- 20. A process according to claim 19, wherein said hydrochloric acid is about 43 volume%.
- 21. A process according to claim 15, wherein said thiourea is in a range of 0.1ppm to 100 grams/liter.
- 22. A process according to claim 21, wherein said thiourea is in a range of 1 ppm to 20 ppm.
- 23. A process according to claim 22, wherein said thiourea is in a range of 1 ppm to 2 ppm.
- 24. A process according to claim 15, wherein said solution further comprises glycerin.
- 25. A process according to claim 24, wherein said glycerin is in a range of 5 volume% to 95 volume%.
- 26. A process according to claim 25, wherein said glycerin is about 46 volume%.
- 27. A process according to claim 15, wherein said solution further comprises water.
- 28. A process according to claim 27, wherein said water is in a quantity sufficient to makeup 100% of volume% total.
- 29. A process according to claim 15, wherein said solution is at a temperature in a range of room temperature to about boiling point temperature of said solution.

- 30. A process according to claim 29, wherein said solution is at a temperature in a range of 120°F to 180°F.
- 31. A process according to claim 30, wherein said solution is at a temperature in a range of 140°F to 150°F.